F 410-92

P53

G. R. S. IX-5]

Previous references.

1891-2

~~191~~

(Mmf)

File No. 32-1891

Serial Nos. 1-30

Later references.

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. 1-30

In ~~Part~~ B for Feb 1897

SUBJECT.

Complaints against the levy of the Professional tax

W D 1250—GPB—30,000 28-1 13

Petition No 2358 of 93-94

P Ramanna
~~Ramanna~~ and other
goldsmiths of Bangalore
by Mr. B. Ramanna
Advocate. 10-5-94

Petitioners who are goldsmiths of
Bangalore
complain that they have been charged
with double tax. - viz, house tax & shop
tax. — The charge has been made
under Govt order dt 27 may 1887 No 990,
~~they are not liable to double tax accordingly~~
~~to the above decision by Govt~~
~~Proc dt 11th June 1892~~ — but a double tax
on one & the same property seems objectionable
& the Dy Comr is requested to enforce to levy
either shop tax or house tax ~~as is necessary~~
bui nd both —
as the case may be — if a portion of the house
is used as shop that portion alone is liable
to shop tax, the other portion being liable to
house tax. —

2 - Petitioners say that they do not make or

jewels & that the fact
they are not liable to duty
at all. Then is a question
of fact which the Dy Com'r
should decide if necessary in
the principle laid down in
para 1 Genl. Pos Dy 11th June 1892.—

2. Petitioners are not
entitled to any refund
of the duties already
paid under the rules.—

12/5/94

having made
jewels for hire

Petitioners are
referred to the Dy
Com'r in whom order
have been vested

Memo

Petition no 1613 dated 18 November 1896 presented by Agasala Subbamma and certain other residents of Honnalli complaining against the levy of profession tax in addition to house tax is submitted with English translation.

(2) The following previous petitions were referred to the Dy Coms of Shimoga for disposal, in Govt Pro against each with reference to the principle laid down in Govt Pro no $\frac{4605-12}{L.565}$ Dy 11/6/92.

Petition no	date	Name of Petr	G. Pro
Several nos 8	1896	30-6-93 Subbamma	$\frac{9539}{410-92}$ Dy 19/12/93 (Sl. 9)
27	629	23-8-94 — Do	$\frac{5017}{410\ 92}$ Dy 18/9/94 (Sl 28)
38	35 51	23-6-95 — Do	Endst no $\frac{969}{410-92}$ Dy 19/3/95 (39)
41	1260	19-9-95 — Do	Do $\frac{4392}{410-92}$ Dy 22/10/95 Sl (42)
43	2975	20-2-96 — Do	Do $\frac{10355}{410-92}$ Dy 10/3/96 (44
		— Do	Do no $\frac{10354}{410-92}$ Dy 10/3/96 (4

Standing orders on the subject are.—

(1) Pro cto $\frac{4605-12}{2565}$ Dy 11/6/92 (Sl cto 4)

If Blacksmiths carry on extensive trade and have a place of business, where they sell the articles they make, there is no objection to a chop tax being levied from them; but if they merely exercise their profession and make articles for wages received, they are not liable to Mohatarfa (Vide clause IV of the Rules in the Revenue Manual page 176).

(2) Pro cto $\frac{18896-7}{410-92}$ Dy 13-5-93 (Sl cto 6)

As the Dy Coms reports that blacksmiths proposed to be taxed merely exercise their profession for wages received without either buying or selling articles in a regular manner, Govt agree that they are not fit subjects for taxation under the Mohatarfa rules and they accordingly direct that the tax imposed Murad Sahr & others be remitted.

(3. cls 15222 S-3 / L F 410-92 Dj 14/3/94 (Sl cls 14)

Tailors owning machines and plying their trade for wages and stitching clothes without any capital were exempted from shop tax, while those, who own piece goods shops and in addition make up suits are charged with Shop tax.' Two taxes one for the shop and the other for profession are prohibited

(4) Proceedings in appeal cls 2358 of 1893-94 (Sl cls 26)

It was observed that the levy of double tax on Gold smiths on one and the same property appeared objectionable and the Dy Comr was requested to levy in future either the shop-tax or house tax as the case might be, but not

If only a portion of the house is used as a shop, that portion alone is liable to shop tax, the other portion being liable to house tax.

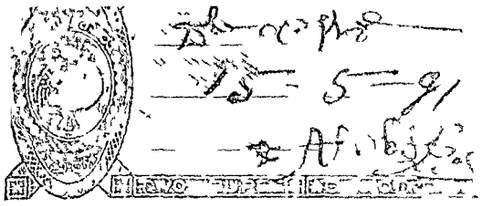
Proc No 99 of 18 dated 27 May 1897 (Serial No 25 Part I pg 410-92) sanctioning the reduction of Shop tax on Goldsmiths from - As 8 to 6 and the minimum - rate As 2 to As 1-8-0 From para 4 of the Presidents' letter to which Proc of 7/5/87 is (Serial No 19 Part I pg 2 7410-92) a reply it would appear that where goldsmiths occupy rented houses, the land lord pays house tax and the Goldsmith the trade tax.

Submitted 8/9/97

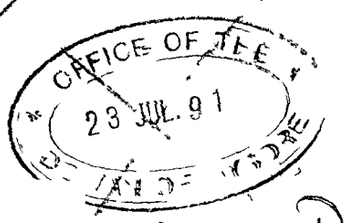
Why not forward this petn to the Secretary, and ask him to report whether the petrs are entitled to exemption under the Proc. Queries above and if so why they have been issued. 8/9/97 -

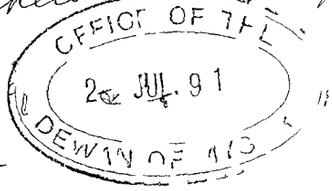
(2)

22/5/91.



Two Rupees ~~thousand~~ aggipeof





(Jul 32-91-1)

Rec.
820
Regd

(General Serial No. 30) 6366

1091/9926

From

L 5681/2

Thurston Commissioner

Respondents

To

The Chief Secretary

to Govt of Mysore

Dated 17th

Despatched

Received 19th October 191

Enclosures No. V file

General No. 654

No. 8.

To

Submits Report

on the petition of Imam

Sahib & others Islamic

Inhabitants of the Nilgiris

Taluk, complaining

against the taxes

imposed on their

Kalasis.

P. Thurston 3/10/91

Submitted

21st Oct/91

Draft

Order

Communicated

832
5-10-91

M 32-91-2

No 454
V
Sus: V. file

Deputy Commissioner's office

Hassan district

Dated: Hassan 1st October 1891.

From

The Deputy Commissioner

Hassan district.

To

The Chief secretary

to Government of Mysore.

Sir,

With reference to the Dewan's Firyad Memo No 59 of the 31st July last forwarding a petition from Imrad sabi and other Blacksmiths of the Hassan Town, Com plaining against the tax under the Head "Kulmes" Have the hon

herewith returned

to submit the vernacular records

received from the Jamabundy-

officers of the Hanocii Down. The

circumstances under which the

petitioners were taxed are fully

explained in the English memo

attached to the file (Forest No 3)

2. A list shewing the persons,

the rates assessed and the aggregate

demand, is enclosed as requested.

I have the honor to be

Sir

your most obedient servant

Syed Hossain

Offg Deputy Commissioner

Hassan District.

No 1060

[illegible] 23-6-83 171.

[illegible]

[illegible]

[illegible]

4-7-82 [illegible]

ಮೈಸೂರು ದೊರೆಗಳ ಸಮಯದಲ್ಲಿ ಬರದ ದಿವಾನ್ ಪೂರ್ಣಯ್ಯ [illegible]

ವರ್ತಮಾನ ಬಗ್ಗೆ

[illegible]

[illegible]

[illegible]

ಅಂಗಡಿಯವನು ಅವಳಿಗೆ ಒಂದು ಸೀರೆಯನ್ನು ತೋರಿಸಿದನು. ಅವಳು ಅದನ್ನು ಕೊಳ್ಳಲು ಇಷ್ಟಪಟ್ಟಳು. ಅದರ ಬೆಲೆ ಎಷ್ಟು ಎಂದು ಕೇಳಿದಳು. ಅಂಗಡಿಯವನು ಅದರ ಬೆಲೆ ಇಪ್ಪತ್ತು ರೂಪಾಯಿಗಳು ಎಂದು ಹೇಳಿದನು. ಅವಳು ಅಷ್ಟು ಹಣವನ್ನು ಕೊಟ್ಟು ಸೀರೆಯನ್ನು ಕೊಂಡಳು. ಅವಳು ಅಂಗಡಿಯಿಂದ ಹೊರಗೆ ಬಂದಳು. ಅವಳು ಸೀರೆಯನ್ನು ಕೊಂಡಿದ್ದಕ್ಕಾಗಿ ಅವಳ ಗೆಳತಿಯರು ಅವಳನ್ನು ಅಭಿನಂದಿಸಿದರ

ಸಂಪಾದಕರು ಪ್ರಜಾವಾಣಿ ಬೆಂಗಳೂರು ಇವರಿಗೆ

ಮಾನ್ಯರೇ,

ಇಂದಿನ ಪ್ರಜಾವಾಣಿಯಲ್ಲಿ ಪ್ರಕಟವಾಗಿರುವ ಸಂಪಾದಕೀಯ ಲೇಖನ ಓದಿ ಸಂತೋಷವಾಯಿತು. ಕನ್ನಡ ಪತ್ರಿಕೆಗಳಲ್ಲಿ ಇಂಥ ಲೇಖನಗಳು ಅಪರೂಪವಾಗಿ ಬರುತ್ತಿವೆ. ಕನ್ನಡ ಪತ್ರಿಕೆಗಳಲ್ಲಿ ಬರುವ ಸಂಪಾದಕೀಯಗಳು ಸಾಮಾನ್ಯವಾಗಿ ಸಾಹಿತ್ಯ, ಸಂಸ್ಕೃತಿ, ಕಲೆ, ಕ್ರೀಡೆ ಮುಂತಾದ ವಿಷಯಗಳ ಬಗ್ಗೆ ಇರುತ್ತವೆ. ಆದರೆ ಪ್ರಜಾವಾಣಿಯ ಸಂಪಾದಕೀಯಗಳು ಸಾಮಾಜಿಕ ಸಮಸ್ಯೆಗಳ ಬಗ್ಗೆ ಇರುತ್ತವೆ. ಇದು ಪ್ರಜಾವಾಣಿಯ ವಿಶೇಷತೆಗಳಲ್ಲಿ ಒಂದು. ಇಂದಿನ ಸಂಪಾದಕೀಯ ಲೇಖನ ಸಮಾಜದ ಒಂದು ಪ್ರಮುಖ ಸಮಸ್ಯೆಯ ಬಗ್ಗೆ ಬೆಳಕು ಚೆಲ್ಲಿದೆ. ಲೇಖನದಲ್ಲಿ ಪ್ರಸ್ತಾಪಿಸಿರುವ ಅಂಶಗಳು ಸಮಸ್ಯೆಯ ಆಳ ಮತ್ತು ವಿಸ್ತಾರವನ್ನು ಚೆನ್ನಾಗಿ ಅರ್ಥಮಾಡಿಕೊಳ್ಳಲು ಸಹಾಯಕವಾಗಿವೆ. ಲೇಖನದಲ್ಲಿ ಸೂಚಿಸಿರುವ ಪರಿಹಾರೋಪಾಯಗಳು ಸಮಂಜಸವಾಗಿವೆ. ಸಂಬಂಧಪಟ್ಟವರು ಈ ಸಲಹೆಗಳನ್ನು ಪರಿಗಣಿಸಿ ಸಮಸ್ಯೆಯನ್ನು ಪರಿಹರಿಸಲು ಪ್ರಯತ್ನಿಸಬೇಕು.

ಧನ್ಯವಾದಗಳೊಂದಿಗೆ,

ಸು ವೈಕುಂಠರಾಜನ್

ನಂ 1062/173.

[illegible]

[illegible]

6-7-82 No 1053

MYSORE

[illegible]

[illegible]

[illegible]

[illegible]

[illegible]

[illegible]

[illegible]

ಕಲ್ಲಿನಲ್ಲಿ ಎಲ್ಲಾ ಸಂಸ್ಕೃತಿಯ ಮೂಲಗಳು ಇವೆ ಎಂದು ಹೇಳಿದ್ದಾರೆ. ಅಂತಹ ಕಲ್ಲಿನಲ್ಲಿ ಕೆತ್ತನೆ ಮಾಡಿರುವ ಶಿಲ್ಪಗಳು ಅಪಾರವಾದ ಅರ್ಥವನ್ನು ಹೊಂದಿವೆ. ಅವುಗಳಲ್ಲಿ ಕೆಲವು ಶಿಲ್ಪಗಳು ಮಾತ್ರ ಇಲ್ಲಿ ಚರ್ಚಿಸಲಾಗಿದೆ.

ಮೊದಲನೆಯದಾಗಿ ಕಲ್ಲಿನಲ್ಲಿ ಕೆತ್ತಿರುವ ಶಿಲ್ಪಗಳಲ್ಲಿ ಅತ್ಯಂತ ಪ್ರಾಚೀನವಾದ ಶಿಲ್ಪವೆಂದರೆ ಅದು ಸಿಂಧೂ ನಾಗರಿಕತೆಯ ಕಾಲದ ಶಿಲ್ಪವಾಗಿದೆ. ಅದು ಪಶುಪತಿ ಮಹಾದೇವರ ಶಿಲ್ಪವಾಗಿದೆ. ಅದರಲ್ಲಿ ಮಹಾದೇವರು ಯೋಗಾಸನದಲ್ಲಿ ಕುಳಿತಿರುವಂತೆ ಕೆತ್ತಲಾಗಿದೆ. ಅವರ ಸುತ್ತಲೂ ಪ್ರಾಣಿಗಳಾದ ಆನೆ, ಹುಲಿ, ಕೋಣ, ಜಿಂಕೆಗಳು ಇವೆ. ಅವರ ಕಾಲಿನ ಕೆಳಗೆ ಎರಡು ಜಿಂಕೆಗಳು ಇವೆ. ಅವರ ತಲೆಯ ಮೇಲೆ ಮೂರು ಕೊಂಬುಗಳಿವೆ. ಅವರ ಮುಖದಲ್ಲಿ ಮೂರು ಕಣ್ಣುಗಳಿವೆ. ಅವರ ಕೈಗಳಲ್ಲಿ ಬಳೆಗಳಿವೆ. ಅವರ ಕೊರಳಲ್ಲಿ ಆಭರಣಗಳಿವೆ. ಅವರ ಕಾಲಿನಲ್ಲಿ ಕಡಗಗಳಿವೆ. ಅವರ ಸೊಂಟದಲ್ಲಿ ಒಡ್ಯಾಣವಿದ

ಸಂಪಾದಕರು ಪ್ರಜಾವಾಣಿ ದಿನಪತ್ರಿಕೆ
ಬೆಂಗಳೂರು

ಮಾನ್ಯರೇ,

ಈ ಕೆಳಗಿನ ಸಮಸ್ಯೆಯನ್ನು ನಿಮ್ಮ ಪತ್ರಿಕೆಯ ಮೂಲಕ ಸಂಬಂಧಪಟ್ಟವರ ಗಮನಕ್ಕೆ ತರಲು ಕೋರುತ್ತೇನೆ.

ಸಂಚಾರಿ ಪೊಲೀಸರು ವಾಹನಗಳನ್ನು ತಡೆಯಲು ಅಡ್ಡಲಾಗಿ ಇಟ್ಟಿರುವ ಬ್ಯಾರಿಕೇಡ್‌ಗಳು ಪಾದಚಾರಿಗಳಿಗೆ ಅಡಚಣೆಯನ್ನುಂಟು ಮಾಡುತ್ತಿವೆ. ಕೆಲವು ಕಡೆಗಳಲ್ಲಿ ಬ್ಯಾರಿಕೇಡ್‌ಗಳನ್ನು ಪಾದಚಾರಿ ಮಾರ್ಗದ ಮೇಲೆಯೇ ಇಟ್ಟಿರುವುದರಿಂದ ಪಾದಚಾರಿಗಳು ರಸ್ತೆಗಿಳಿದು ನಡೆಯಬೇಕಾಗಿದೆ. ಇದರಿಂದ ಅಪಘಾತಗಳಾಗುವ ಸಾಧ್ಯತೆಯಿದೆ. ಬ್ಯಾರಿಕೇಡ್‌ಗಳನ್ನು ಇಡುವಾಗ ಪಾದಚಾರಿಗಳಿಗೆ ಅನುಕೂಲವಾಗುವಂತೆ ಇಡಬೇಕೆಂದು ಸಂಬಂಧಪಟ್ಟವರಿಗೆ ಸೂಚನೆ ನೀಡಬೇಕೆಂದು ಕೋರುತ್ತೇನೆ.

ಇಂತಿ ತಮ್ಮ ವಿಶ್ವಾಸಿ,

ಕೆ. ಸುಬ್ರಹ್ಮಣ್ಯ,
ಜಯನಗರ, ಬೆಂಗಳೂರು.

ದಿನಾಂಕ: ೨೫.೧೨.೨೦೦೬

ಸಂಖ್ಯೆ: ಕೆಆರ್‌ಎಸ್/ಪ್ರಕಟಣೆ/೨೦೨೩-೨೪/೧೭೨

ದಿನಾಂಕ: ೧೪ ಜುಲೈ ೨೦೨೩

ಕೃಷ್ಣರಾಜಸಾಗರ ಜಲಾಶಯದ ಹಿನ್ನೀರಿನಲ್ಲಿ ಮೀನುಗಾರಿಕೆ ನಿಷೇಧ

ಕೃಷ್ಣರಾಜಸಾಗರ ಜಲಾಶಯದ ಹಿನ್ನೀರಿನಲ್ಲಿ ಮೀನುಗಾರಿಕೆಯನ್ನು ಸಂರಕ್ಷಣಾ ಉದ್ದೇಶದಿಂದ ಜುಲೈ ೧೫ರಿಂದ ಆಗಸ್ಟ್ ೩೧ರವರೆಗೆ ನಿಷೇಧಿಸಲಾಗಿದೆ. ಈ ಅವಧಿಯಲ್ಲಿ ಮೀನುಗಳು ಸಂತಾನೋತ್ಪತ್ತಿ ಮಾಡುವುದರಿಂದ ಅವುಗಳ ಸಂಖ್ಯೆ ಹೆಚ್ಚಿಸಲು ಈ ಕ್ರಮ ಕೈಗೊಳ್ಳಲಾಗಿದೆ.

ಈ ಅವಧಿಯಲ್ಲಿ ಯಾವುದೇ ವ್ಯಕ್ತಿ ಅಥವಾ ಸಂಸ್ಥೆ ಮೀನುಗಾರಿಕೆ ನಡೆಸಿದರೆ ಅಂತಹವರ ವಿರುದ್ಧ ಕಠಿಣ ಕ್ರಮ ಕೈಗೊಳ್ಳಲಾಗುವುದು. ಮೀನುಗಾರಿಕೆಗೆ ಬಳಸುವ ಬಲೆಗಳು ಮತ್ತು ದೋಣಿಗಳನ್ನು ಜಪ್ತಿ ಮಾಡಲಾಗುವುದು. ಸಾರ್ವಜನಿಕರು ಸಹಕರಿಸಬೇಕೆಂದು ಮನವಿ ಮಾಡಲಾಗಿದೆ.

ಸಹಾಯಕ ಆಯುಕ್ತರು, ಮಂಡ್ಯ ಉಪವಿಭಾಗ

ਸੰਤ ਕਬੀਰ ਜੀ ਦੇ ਸ਼ਲੋਕ

ਸਲੋਕ ਕਬੀਰ ਜੀਉ ॥

ਕਬੀਰ ਜੀਵਤ ਪੇਖੈ ਜੀਵ ਗਤਿ ਮੂਏ ਕੀ ਨਹ ਕੋਇ ॥

ਮੂਏ ਪਾਛੈ ਹਰਿ ਮਿਲੈ ਜੀਵਤ ਮਿਲਿਆ ਨ ਹੋਇ ॥੧॥

ਕਬੀਰ ਜੀਵਤ ਮੁਆ ਮਰਿ ਰਹੈ ਮਰਿ ਰਹਿ ਰਹੈ ਸਮਾਇ ॥

ਮੂਏ ਪੀਛੈ ਮਰਿ ਰਹੈ ਜੀਵਤ ਮਰਿ ਨ ਜਾਨੈ ਕੋਇ ॥੨॥

ਕਬੀਰ ਜੀਵਤ ਮੁਆ ਮਰਿ ਰਹੈ ਮਰਿ ਰਹਿ ਰਹੈ ਸਮਾਇ ॥

ਮੂਏ ਪੀਛੈ ਮਰਿ ਰਹੈ ਜੀਵਤ ਮਰਿ ਨ ਜਾਨੈ ਕੋਇ ॥੩॥

ਕਬੀਰ ਜੀਵਤ ਮੁਆ ਮਰਿ ਰਹੈ ਮਰਿ ਰਹਿ ਰਹੈ ਸਮਾਇ ॥

ਮੂਏ ਪੀਛੈ ਮਰਿ ਰਹੈ ਜੀਵਤ ਮਰਿ ਨ ਜਾਨੈ ਕੋਇ ॥੪॥

ਕਬੀਰ ਜੀਵਤ ਮੁਆ ਮਰਿ ਰਹੈ ਮਰਿ ਰਹਿ ਰਹੈ ਸਮਾਇ ॥

ਮੂਏ ਪੀਛੈ ਮਰਿ ਰਹੈ ਜੀਵਤ ਮਰਿ ਨ ਜਾਨੈ ਕੋਇ ॥੫॥

ਕਬੀਰ ਜੀਵਤ ਮੁਆ ਮਰਿ ਰਹੈ ਮਰਿ ਰਹਿ ਰਹੈ ਸਮਾਇ ॥

ਮੂਏ ਪੀਛੈ ਮਰਿ ਰਹੈ ਜੀਵਤ ਮਰਿ ਨ ਜਾਨੈ ਕੋਇ ॥੬॥

ਕਬੀਰ ਜੀਵਤ ਮੁਆ ਮਰਿ ਰਹੈ ਮਰਿ ਰਹਿ ਰਹੈ ਸਮਾਇ ॥

ਮੂਏ ਪੀਛੈ ਮਰਿ ਰਹੈ ਜੀਵਤ ਮਰਿ ਨ ਜਾਨੈ ਕੋਇ ॥੭॥

ਕਬੀਰ ਜੀਵਤ ਮੁਆ ਮਰਿ ਰਹੈ ਮਰਿ ਰਹਿ ਰਹੈ ਸਮਾਇ ॥

ਮੂਏ ਪੀਛੈ ਮਰਿ ਰਹੈ ਜੀਵਤ ਮਰਿ ਨ ਜਾਨੈ ਕੋਇ ॥੮॥

ਕਬੀਰ ਜੀਵਤ ਮੁਆ ਮਰਿ ਰਹੈ ਮਰਿ ਰਹਿ ਰਹੈ ਸਮਾਇ ॥

ਮੂਏ ਪੀਛੈ ਮਰਿ ਰਹੈ ਜੀਵਤ ਮਰਿ ਨ ਜਾਨੈ ਕੋਇ ॥੯॥

ਕਬੀਰ ਜੀਵਤ ਮੁਆ ਮਰਿ ਰਹੈ ਮਰਿ ਰਹਿ ਰਹੈ ਸਮਾਇ ॥

ਮੂਏ ਪੀਛੈ ਮਰਿ ਰਹੈ ਜੀਵਤ ਮਰਿ ਨ ਜਾਨੈ ਕੋਇ ॥੧੦॥

Barrows of the same
description & size on the
same road have been
most unequally assessed
by the Assessor. The Dupont & Brandt
Sts. report on the subject
and explain whether the
assessment has been
examined by any of
the Comm^rs. on their com-
-plaint & with what
results. A full &
detailed report on the
subject giving the rates
in the several cases should
be submitted. The Assessor shd
not have been allowed entire
in such an important matt
revision of the Assessment

ಸಂಖ್ಯೆ: ಆಡಳಿತ/ಪತ್ರ/೨೦೨೩

ದಿನಾಂಕ: ೧೫ ಮಾರ್ಚ್ ೨೦೨೩

ಇವರಿಗೆ,
ಶ್ರೀ ಮಹೇಶ್ ಕುಮಾರ್ ಹೆಗಡೆ,
ಸಹಾಯಕ ಆಯುಕ್ತರು,
ಕಾರವಾರ ಉಪವಿಭಾಗ,
ಕಾರವಾರ.

ವಿಷಯ: ಕಡಲ್ಕೊರೆತ ತಡೆಗೋಡೆ ಕಾಮಗಾರಿಯ ಪ್ರಗತಿ ಪರಿಶೀಲನೆ ಕುರಿತು.

ಮಹಾಶಯರೇ,

ಕಡಲ್ಕೊರೆತ ತಡೆಗೋಡೆ ಕಾಮಗಾರಿಯ ಪ್ರಗತಿ ಪರಿಶೀಲನೆಗಾಗಿ ಮಾರ್ಚ್ ೨೦ರಂದು ಬೆಳಿಗ್ಗೆ ೧೦ ಗಂಟೆಗೆ ಸಭೆ ಕರೆಯಲಾಗಿದೆ. ಸಭೆಯಲ್ಲಿ ಹಾಜರಿರಲು ಕೋರಿದೆ.

ಧನ್ಯವಾದಗಳೊಂದಿಗೆ,

ಸುಧಾಕರ ಶೆಟ್ಟಿ
ಕಾರ್ಯನಿರ್ವಾಹಕ ಅಧಿಕಾರಿ

Read again:-

Petition of appeal Registered no 820 dated 15th May 1891, from Murad Saby and other blacksmiths of Cuba Kapan, Kapan Taluk Complaining that they ~~have been~~ unusually taxes have been levied ~~with taxes~~ on their "Kulmies" and that the same may be cancelled.

nl 32-91-3

Read also:-

Letter no 454/S dated 1st October 1891, from the Dy Commr of Kapan

(Here print in extenso Letter and Memo nr)

4605-12 — 7/11/92
L565

Order thereon

The undersigned says that the blacksmiths carry on extensive trades - schools all among

The interpretation of the orders of the 2nd Febry 1880 (printed at

175 of the Rev: Manual of 1886) record in the Amildars memo above read is wrong. It overlooks the explanation recorded in para 2 of the memo where it is strictly pointed out "The more proper course contemplated by new arrangements is to levy the house tax on all houses without exception but to discontinue the levy of cesses and Mohaturfa or trade tax upon such class of petty artizans upon whom the same is likely to bear with hardship; and at the end of rule IV para 3 of the Rev: Manual where it is also ordered that the Amildars should not levy the house tax on the huts of weavers &c. &c. who merely exercise their profession & make articles for wages received, they are not liable to Mohturfa. - Vide clause IV of the rules in the Revenue Manual page 176 -

2. The Dy Comr is requested to report whether the Patkaroes buy & sell things in their shops, or simply exercise their profession for wages received. -

Ut 21/6/92

It also ignores the instruction out

Stella Aiden

That

~~it is stated~~ "The mo-
"that a tax on other
"classes of petty artizan
"may be discontinued,
"and the taxing of the
"trades where they are
"important will be left
"to the discretion of the
"several Municipalities
"whose proposals on the
"subject however must
"be submitted for pre-
"vious sanction". ~~A~~
trade tax in addition
to house tax in the Kapa
under the circumstances
Municipality is unjust-
-ifiable. This will therefore
be remitted and any
amount that may have
been collected will be
refunded.

Proposals for taxing such trades as have been ~~have~~ and sanctioned a

Draft
1619.

Chief Secy

To The Govt
Kapaa Dist
" Dist Comm of Police

20,

Re Dysonmore Hall
D. oliver District

Dy: 17th June 1892

No R 4605-12
L 565

Subd of Consultation Ale
Letter
1/June

Bmc Mem 2/6/92

(General Serial No. 30)

12182

1893

From

The Deputy Commissioner,
Hapur Division

To

The Chief Secretary to the Government
of Mysore

Dated 21st March 1893

Despatched 21st April 1893

Received 24

Enclosures No. none

General No. 1037

No.

In reply to No. 4605-12 dated 11th June 1892
565

SUBJECT

Stating that Petitioners — Imrad Sab and other Blacksmiths of Hapur, are not fit subjects for taxation as they do not sell articles made from out of their — Capital etc.

Ref. No. 565

Order thereon. As the Dy Comr reports that the blacksmiths proposed to be taxed merely exercise their profession for wages received without either buying or selling articles in a regular manner Govt agree that they are not fit subjects for taxation under the Mohatarfa rules.

JP.

issue JP.

Read 8/5

References (to be entered only in the Dewan's Office).

To the Same 1896-97 No. 1

H. 410-92 1/3

Deputy Commissioners Office

Hassan district

Dated. Hassan 21th April 1893

from

P. R. Parivanji Esqre

Deputy Commissioner

Hassan district.

To

The chief secretary

to Government of Mysore.

Sir,

With reference to Govt Proceedings No 4605-12 L 565- dated 11th June 1892 enclosing Petition of appeal from Emmadsabi and other Blacksmiths of Hassan, I have the honor to state that the matter being referred for report to the Measury Assistant Commissioner cum Jamabundy officer of the 1st

Taluk, that officer reports in his No 83 dated 25th September last that the blacksmiths neither buy nor sell prepared articles in their shops but carry on an extensive trade in hot weather in making articles for wages, repairing carts such as bullock and that the rest of the year is very dull with them. The amildar of the Hassan Taluk too in reports that they work only for wages. There is not any other place in the district where such Blacksmiths have been taxed on account of their "Kulmes".

Under these circumstances I am of opinion that according

the petitioners are not subjects for taxation as they are not all articles made from out of their capital.

I have the honor to be

Sir

your most obedient servant

M. Muscatine

Deputy Commissioner

Hanson district

Read again your Proceedings dated 11th June 1892 clo 4605-12 & 565- in regard to Mohamedan Law changed to Ahmad Lah and other Blacksmiths of the Hazara Dist

Read letter from ~~the same~~ the Dy Com Hazara ~~offic~~ dated 21st April 1893 clo 1037 stating that the blacksmiths neither keep nor sell prepared articles in their shops but carry on an extensive trade in hot weather in making articles for wages and in repairing carts ∧ and that they are not fit subjects for taxation

Order thereon

As the Dy Com reports that the blacksmiths proposed to be taxed merely exercise their profession for wages prepared without either

Rev 32-91 clo

the Dy Com Hazara

R £2377

∧ while their trade is dull during the remaining portion of the year 1893-4

c/f 1/10.91 D 13/5/93

Inv: are filing V. Papers -

buying or selling articles in
a regular manner, Govt
agree that they are not
fit subjects for taxation
under the Mohatemfa rules and,
they accordingly direct that the
tax ~~charged to~~ imposed on Murad Sabi and
others of the Hassan Taleb be ~~remitted~~ ~~to them~~. received

~~For Chief Secy~~

2. The memorandum papers
submitted with Hassan Dy
Comrs ch 454 dated 1st October
1891 are herewith returned

For Chief Secy

To
The Dy Comr Hassan District
returning memorandum papers
Completion

※ Gd
L 2380

※ 18898
L 440-92

Endorsement

2/13/15/5/93 In reply to this Petition
dated 15th May 1891 ch 820
presented to this office, Murad
Sabi and other Black Smiths
of the Hassan Taleb are informed,
that orders have been issued,
to the Dy Comr of the Hassan
District to remit the tax
~~charged to them~~ imposed on them

By order

For Chief Secy.

to Rev. Councillor

the Board Branch

(initialled) J.T.R.
21/7/93

(General Serial No 32)

1893.

L 212

No. 196

Name of Petitioner. Sibbamat Goldsmiths

Village Honnali

Taluk Do

District. Shimoga

Date of Appl. 30-6-93

Date of Receipt. 21-7-93
in Loc Branch 26

Date of Disposal.

No of Enclosures Two

ABSTRACT.

States that the municip has levied tax on their pr fession; that they knew of the unjust tax only when the authorities came to dema it; that their profession only one of servitude & n that of gaining profit on a principal; that the levy of tax on profession is contr & opposed to the Circular N 29, dated 11-9-60, of the Chief Commissioners Use Proc

To the Loc Branch for report & return of papers

Rd 32-91
SE 6

To. L Boo Branch
Secl Records.
Please put up references quoted
S/d 30/7 93

I N 29 of 11. 9. 60 is marked as issuing on the file board, Subject para 2 Register put up.
In No 36 of 31. 3. 1871 with numerous other papers, on the subject of "Cart tax" as subsy: to Chief Secy: on 1. 5. 91. See as per slip in the bundle, put up Late General Records.

J.T.R. 21/8/93

Secl Records
Recd on 2/11/93

Submitted for orders
10/11/93

The Dr Com^r will be requested to report whether petitioners have sold things in a regular manner dispose of the case on the principles laid down in Govt Ord dated 11th June 1892
4605-12
L-565

Noted J.P.
17/11.

petitioners that their case was posed & on its merits by Dr Com^r

36-38, dated 31-3-'11
the (3) Para no: 146 of the Dasara
Proceedings Book of 1891

Pray that the tax may
be abolished & ~~the property~~
~~attached~~ orders may be
passed (early) not to demand the
tax pending the orders of
the Govern... I in this petition

196

21-7

3

2

[illegible]

1891 [illegible]

[illegible]

[illegible]

[illegible]

[illegible]

[illegible] 1891 [illegible]

[illegible] 101, 102 [illegible] 146. —

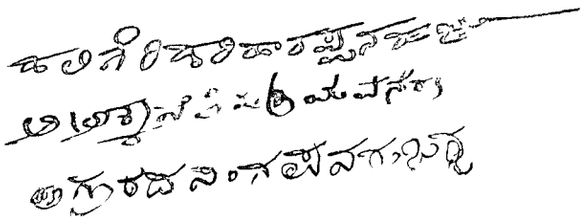
[illegible]

[illegible]

[illegible]

[illegible]

them for the



(General Serial No. 32.)

1893.

No. 502

Name of Petitioner. Nanjappa & others Potters of

Village. Chennageri

Taluk. Do.

District. Shimoga

Date of Arrival. 12-8-93

Date of Receipt. 17-8-93

Date of Disposal.

No. of Enclosures. Nil

ABSTRACT.

States that, in extra to the Municipal House-tax of 2 & 4 Rs a family a tax has been levied on their profession & was accordg recovered from them for the year Naudana; & that there existed this mode of tax long back & was abolished in 1880 on their application

Pray that the tax may be abolished as they cannot afford to pay both the taxes

Read:-

Petition dated 30 June 1893 etc 196 from Subbanna and other Goldsmiths of Honnalli complaining against the levy of tax by the municipality on their profession

---

Order thereon

The Dy Comr of the Shimoga District will be requested to dispose of the case on the principle laid down in Govt Prn. dated 11 June 1892 etc 460 s. 1 L S 65

Issue Jp. JP.
13/12. For Chief Secy

wd 32-93
dl 8

RL 1434

9539
L7 410-92 9/19/1893

RL 1435

9540
L7-410-92 9/19/1893.

No 4

Endorsement

In reply to this Petition dated 30 June 1893 etc 196 presented at the Dewan's Office, Subbannah and other goldsmiths of Honnalli are informed that this case will be disposed of on its merits by the Dy Comr.

By order

Issue JP
13/12 For Chief Secy

(General Serial No. 30).

189

From

To

Dated

Despatched

Received

Enclosures No.

General No.
No.

RL 1748

11581

R.F. 410-92 8/9/11/94

In one Petition to DC.

Official Memo

The accompanying Petition dated 12th August 1893 addressed to the Revenue office by Evanyappa and other Potters of Chennagere complaining against the levy of tax on their profession, is forwarded to the Dy Comr of the Shimoga District with a request that he will dispose of the petition on the principle indicated in Para 2 of Govt Proceedings dated 11th June 1892 No 4605-92 L565

By order

Sd/- T.V.
8/9/94

for Chief Secy

To The DC Shimoga

Rel 92-3 seq

RL 1749

11582

R.F. 410-92 8/9/1/94

Endorsement

In reply to their Petition dated 12th August 1893 addressed to the Revenue office, Evanyappa and other Potters of Chennagere are informed that their Petition has been forwarded to the Dy Comr of the Shimoga Dist, who will dispose of their case on its merits.

By order

T.V.

for Chief Secy.

order

Re action of the Dy Comr
correct & approved &
be
4/3/1894 note

Dy Comr
Pay to one
of clerks

The orders of Govt are clear on the subject. If the tailors Keep ready-made suits for sale they are liable to shop-tax. In the case mentioned in para 3 of the above letter if the suits are made up and sold in the same shop ~~together with~~ in addition to the ordinary traffic in cloths, the owners will be liable to be charged with shop-tax in respect of the value of cloth plain or stitched which may be sold in the shop. If the places of business are different the question of imposing shop-tax on the place where the tailoring business is carried on will depend upon whether the cloths made up belong to the tailor or not.

Advd to Comdt
21/2

(General Serial No 30)

1894. 11430

From

The Dy Commissioner,
Rawalpindi Division

To

The Chief Secretary to the Govt of the Punjab

Dated 22nd January 1894

Despatched "

Received "

Enclosures No. 2

General No. 495
No

In reply to

SUBJECT

Requesting to obtain orders of Government whether the Tailors who own Piece Goods Shops in addition with Sewing Machines may be levied with two taxes both for Shops and their professions &c.

Reference (to be entered only in the Dewan's Office).

No

To the Same &c &c

15-225—32 14/3/94

No. 495 Dated

Deputy Commissioner's Office
Hassan District.

Dated, Hassan, 22nd January 1894

From,

P. N. Purnaiya Esqre
Deputy Commissioner,
Hassan District.

To

The Chief Secretary to the
Government of Mysore
Bangalore.

Sir,

I have the honor to submit that during the Jamabundi of 1892-9 of Hassan Town Municipality, the Tailors owning machines and plying their trade for wages complained to me that they have all been charged with Shop taxes. These men work without any capital and they are merely making use of their machines in stitching for which they receive wages. It was on this consideration these were exempted from the

Shop tax as was ordered by Govern-
-ment in the case of blacksmiths.
These men require no capital
for the profession they lead.

2. On a reference to the —
Presidents of Bangalore and Mysore
city Municipalities, I am informed
that there is no fixed rate of tax
for these tailors, but the tax is
levied according to the extent of
their business. Copies of letters —
Nos 225 and 578 Dated 12th and 15th
September 1893 respectively, are en-
-closed for information. —

3 — I beg to state further, that —
there are some tailors who own
piece goods shops and in addition
make up suits &c. Shop tax
is levied from them without any
exemption

exemption whatever. Two taxes, one for the Shop and the other for profession are, I believe, prohibited. —

3. — I request you will be good enough to obtain orders of Government in the matter for future guidance. —

I have the honor to be,
Sir,
Your most obedient servant;

W. R. Mellor
for Deputy Inspector
Kaspar Debenet

City Municipal Office
Bangalore

No. 518

Dated 15th September 1893

From

The Vice President
City Municipal Commission
Bangalore

To

The Deputy Commissioner
Hassan District

Sir,

In reply to your letter No 350-51 dated 31st August 1893 to the Deputy Commissioner of the Bangalore District, I have the honor to state that the Tailors' Shops in the city, are assessed at Rs 6, 4, 3, or 2, according to the extent of business. When the business is carried on in dwelling houses which already pay separate house tax lower rates are

are charged, ie Rs 2, 1½ or 1R

I have the honor to be
Sir
Your most obnt Servt.
/Signed/ K Sreenivasa Rau
Vice President

"Copy"

V R Muthuswamy Iyer
Deputy Commissioner
Hassan District

(General Serial No 30.)

1893

From
The Vice-President
Municipal Board
Mysore

To
The Deputy Commissioner
Hassan District

Dated 12th September 1893

Despatched

Received

Enclosures No.

General No. 225
No.

Sir.

In reply to your letter no. 350-51 dated 31st ultimo, to the address of the Deputy Commissioner Mysore District, I have the honor to state that the tailors working with sewing machines and exhibiting ready made clothing for sale in the city Municipality are taxed with 2 rates at 2 and 3 Rs, according to

As the extent of their supposed trade

I have the honor to be

Sir

Your most obedient Serv

/Signed/ A Coopasamy Mudal

Vice President

Copy

K L Mudaliyar Coll

Deputy Commissioner

Hassan District

Print the letter in full

1847 [illegible]

[illegible]

Proceedings of the Government of His Highness the Maharaja of Mysore, (Local Boards Branch—Municipal),—dated 14th March 1894.

READ —

Letter, dated 22nd January 1894, No 495, from the Deputy Commissioner of the Hassan District.

I have the honor to submit that during the Jamabandi of 1892-93 of Hassan Town Municipality, the Tailors owning machines and plying their trade for wages complained to me that they have all been charged with shop taxes. These men work without any capital and they are merely making use of their machines in stitching, for which they receive wages It was on this consideration these were exempted from the shop tax as was ordered by Government in the case of blacksmiths. These men require no capital for the profession they had.

2. On a reference to the Presidents of Bangalore and Mysore City Municipalities, I am informed that there is no fixed rate of tax for these tailors, but the tax is levied according to the extent of their business. Copies of letters Nos. 515 and 518, dated 12th and 15th September 1893 respectively, are enclosed for information.

3. I beg to state further, that there are some tailors who own piece-goods shops and in addition make up suits, &c. Shop tax is levied from them without any exemption whatever. Two taxes, one for the shop and the other for profession, are, I believe, prohibited.

4. I request you will be good enough to obtain orders of Government in the matter for future guidance.

No. 15225-32—L. F. 410-92, DATED, BANGALORE, 14TH MARCH 1894.

ORDER THEREON.—The action of the Deputy Commissioner is correct and approved.

T. ANANDA ROW,
Chief Secretary.

To—The Deputy Commissioner, Hassan District.
The Deputy Commissioners of other Districts and Presidents of Municipalities.

Exd.—K.S.

(General Serial No 32)

1894 L2865

No. 2858

Name of Petitioner. Ramanna, Siddaffa, & other goldsmiths

Village.

Taluk. Bangalore

District.

Date of Arrival.

Date of Receipt. 8-2-94

Date of Disposal.

No. of Enclosures. three

via Bangalore 1/8/94

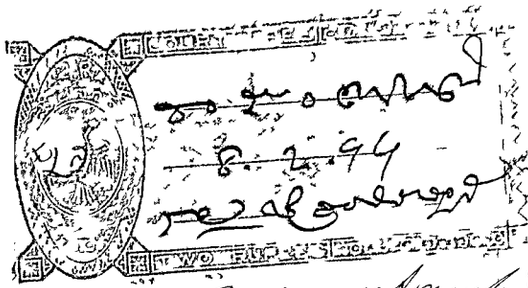
ABSTRACT.

States that double tax were recovered from them by the Municipality viz a tax on their house & an on their profession, that they com ed thus to the President who ordered that it is unjust to levy double tax so professional tax should no be recovered if they carry on their profession in their own houses, i should be recovered only if they car on their profession in a shop (shop that accordingly they applied to

re-instatement for the refund of the professional or Shop tax recovered on them as they own no Shop in real sense, but the Vice President by Restored their property attached refd did not refund the money recovered in them, & that while the case is pending thus they are again troubled the payment of shop or professional

Pray therefore that the Ch. of tax. levied on their profession carried on their house, may be cancelled & their money hitherto recovered for the said tax may be refunded to them

Yrs.



2358

Two Rupees

6 ಮೇಲಿನ ಪ್ರಕಾರದಂತೆ ನಮ್ಮ ವೃತ್ತಿ ಪ್ರಸಿದ್ಧಿಗೆ ಬರುವ ಪರಂಪರೆಯ ಸಂ-
ಕಂದಾಯಕ್ಕಾಗಿ ನಮ್ಮ ಗಳಮನೆಗಳಿಂದ ಜಪ್ತಿ ಮಾಡಿಕೊಂಡು ಹೋಗಿದ್ದ ಸಾಮಾ-
ನುಗಳನ್ನು ನಮಗೆ ಹಿಂದಕ್ಕೆ ಕೊಡಿಸಿರಿ.

7. ನಗರದಾಗಿ ವಸೂಲು ಮಾಡಿಕೊಂಡಿರುವ ರೂಪಾಯಿಗಳನ್ನು ವಾಪಸ್
ಕೊಡಿಸಬೇಕೆಂದು ಅವರ ಮೇಲೆ ಅರ್ಜಿ ಕೊಡುತ್ತೇವೆ. ಕೆಲಸಗಳನ್ನು ಹಾಳು ಮಾಡಿ
ಕೇಳಿದರೆ ನಿಮ್ಮ ಕೆಲಸ ಮಾಡುವುದಿಲ್ಲವೆಂದು ವೃತ್ತಿ ಪ್ರಸಿದ್ಧಿ ಕೊಡದೆ ಹೆದರಿಸುತ್ತಾರೆ.
ಆದ ಕಾರಣ ಕೆಲಸಗಳನ್ನು ಹಾಳು ಮಾಡಿದಾಗ ಹೆದರಿಸುವುದರಿಂದ ಅಂಗಡಿ ಕಾರ್ಯ
ಮಾಡುತ್ತಾರೆ. ಅಂಗಡಿಗಳ ಹೆಸರುಗಳನ್ನು ಪರಂಪರೆಯ ಬಗ್ಗೆ ಅವರ ಕೆಲಸ ಮಾಡಿ
ಕೊಟ್ಟಿವೆ.

8 ಕೆಲಗಿದ್ದನ್ನು ಅಂಗಡಿಯವರಾ ಅಂಗಡಿ ಕಂದಾಯ ಕೊಡಬೇಕೆಂದು ಕಾನೂನಿದೆ
ಹಚ್ಚಿರುತ್ತಾರೆ. ಕೆಲವು ಸಭೆಗಳು ಬಂದು ಕಾನೂನಿಗೆ ವಿರುದ್ಧ ಆದ್ದರಿಂದ. ವಿಚಾರಿಸಿ
ಪಾಲಿಕೆಯವರು ಯಾವ ಪ್ರಕಾರ ತೆಗೆದು ನ್ಯಾಯಾಲಯಗಳಿಗೆ ವರ್ಗಾಯಿಸಿದ ಮನಸ್ಸಿಲ್ಲ
ಕಳಕಳಿಸಿ ಮಾನವಾಗಿ ಕೊಟ್ಟಿರುವ ಮಾಡಿಕೊಂಡು ಬರುವ ಪ್ರಜೆಗಳನ್ನು ಬಹಳ ತೊಂದರೆ
ಮಾಡುತ್ತಿದ್ದಾರೆ.

9. (ಪ್ರಾ)ರ್ಥನೆ.

ನಮ್ಮಗಳಿಗೆ ಅಂಗಡಿ ಕಂದಾಯ ವಜಾ ಮಾಡಿ ಕೊಡಬೇಕೆಂದು
ವಸೂಲು ಮಾಡಿಕೊಂಡಿರುವ ರೂಪಾಯಿಗಳನ್ನು ವಾಪಸು ಕೊಡಿಸಿ ನಮಗೆ ಉಪಕಾರ
ಮಾಡಬೇಕೆಂದು ಮಾಡಿಕೊಳ್ಳುವ ಬೇಡಿಕೆಯನ್ನು ಪ್ರಾರ್ಥಿಸುತ್ತೇವೆ.

[illegible]

ಕೆ. ಭಟ್ಟ

ಗಂಗಾಧರಪ್ಪ

[illegible]

[illegible]

[illegible]

ಸಿ - ಸೂರ್ಯಪ್ರಕಾಶ [illegible]

[illegible]

ವಿ. ಕೆ. [illegible]

ಲಿಂ. ಕೆ [illegible]

ಲಿಂಗ್ರಯ ರುಜು

ಮಾರುತಾಚಾರಿ ರುಜು

[illegible]

ಗಂ. ಗಾಚಾರಿ ರುಜು

[illegible]

ಪಾನಪ್ಪ ಸೋಮ ರುಜು ಸಂಬಂಧ

ಕೃಷ್ಣಾಚಾರಿ ರುಜು

H. Shamu Chary

ಅ. ಕೃಷ್ಣಾಚಾರಿ

ಅಂ. ಗ ಚಾರಿ

ವೀರಭದ್ರ ರುಜು

[illegible]

ಕುಮಾರಪ್ಪ

[illegible]

[illegible]

ರುದ್ರಾಚಾರಿ

[illegible]

[illegible]

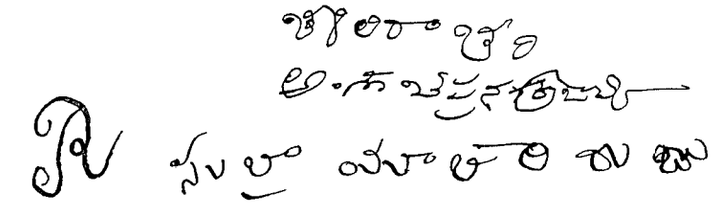
K Subbarayachari

ಕೆ. ವ್ಯಾಚಾರಿ ರುಜು

T Rama Chary

[illegible]

సుందరి



MYSORE DEWAN'S OFFICE,

PETITION DEPARTMENT.

OFFICIAL MEMORANDUM.

15837 - 24/3/94
L7-46-92

hi: four

The accompanying Petition No. 2358

dated 8 — 2 — 94 received at the

Dewan's Office from Ramanna, Siddappah and other Goldsmiths of Bangalore, complaining against the levy of double tax on their profession & on their house and praying for the refund of the taxes so levied.

Rel 32-81

SE13

is forwarded, together with its

enclosures, to the President of the Bangalore City Improvement Trust for report.

no 3342 - 17/4/94
L 3356

R L260

Town Provisional Bangalore
Cutup

By Order,

17-3-94

BANGALORE,
189

For Chief Secretary.

M. G. P. Bangalore.—17-11-92—3,000.

1893-94
15561.

L 3356

From

The President
Land Revenue Commission
Bangalore.

To

The Chief Secretary
to the Govt of Mysore
in Bangalore

Dated
Recd. } 17th April/94.
18

No. 342

Encl. No. 5

Subject.

Submitting a report called for in the official memo No 15837 dated 7 April 1894 in regard the levying of double tax against the goldsmiths of Banaw

Govt order No 990-7
dt 27th May 187 Good
Referred to with the
Papers connected with it
Could be put up
30-4-94

Govt order No 990-7
dt 27th May 187 Good
Referred to with the
Papers connected with it
Could be put up
30-4-94

1893-94
15561.

L 3356

From

The President
Land Revenue Commission
Bangalore.

To

The Chief Secretary
to the Govt of Mysore
in Bangalore

Dated
Recd. } 17th April/94.
18

No. 342

Encl. No. 5

Subject.

Submitting a report called for in the official memo No 15837 dated 7 April 1894 in regard the levying of double tax against the goldsmiths of Banaw

No 342
Encls. &c. 5.

City Municipal office
Bangalore 16th April/92
18

From

The President
City Municipal Commission
Bangalore

To.

The Chief Secretary
to the Govt of Mysore
Bangalore.

Sir,

In reply to official memoran-
-dum No 15837/410-92 dated 22d ultimo for-
-warding for report petition from
certain goldsmiths of Bangalore
complaining against the levy o
double tax on their profession a
on their houses, I have the hono

No. 342
Encls. No. 5.

City Municipal office
Bangalore 16th April/9.
18

From

The President
City Muni. Commission
Bangalore

To.

The Chief Secretary
to the Govt. of Mysore
Bangalore.

Sir,

In reply to official memoran-
-dum No. 15837/410-92 dated 22d ultimo fo
-warding for report petition fro
certain goldsmiths of Bangalore
complaining against the levy of
double tax on their profession a
on their houses, I have the hono

report as follows ——

In the year 1882 – 83 a general revision of Trades and house tax was effected under the orders of the then Deputy Commissioner and President – Mr Ricketts The rates then fixed on the trade of goldsmith in the city ranged from Rs 8/ to Rs 2/ according to the extent of the trade carried on

From that period the goldsmiths frequently petitioned the various Presidents and Government which gave rise to a long course of correspondence ending finally in the Government order No 990 dated 27 May/87 which adopted the recommendation of the President Major Macintire contained in para 5 (Extract enclosed for ready reference)

of his letter No 252 dated 12th August 1884 authorising the imposition of reduced rates of the tax as a sort of concession in case where a man was required to pay the house tax also.

In persuance of the said order of Government tax on goldsmiths shops situated within precints of their houses is being levied at the uniform rate of Rs 2/ per annum.

The enclosures are returned.

I have the honor to be

Sir

Your most obedient Servant

K Somasundaram

For President

Comp 24

Extract from Major Macinture's letter No 252 dated 12th August 1884

x x x

5. The minimum rate is Rs 2/ a the maximum Rs 8/ per shop These rates are determined according to the extent of trade carried on by them and are subject to appeal, but where a man pays house tax a mall, the rates might be reduced from Rs 8/ to 6 and 2 to 1/8

x x x x

/sd/ Major Macinture.

President.

True Extract-

Comp'd [illegible]

17/4.

Before the Government of *His Highness* the Maharaja of Mysore

---

Appeal No. 2358 of 1893-94

Appellant. Vs. Respondent.

Ramanna and Thos Goldsmiths of Bangalore by Mr. B. Ramanna, advocate,

N.D. 32-91 / 22 15

2d 1.95

Decision. dated 25 May 1894

Petitioners who are goldsmiths of Bangalore complain that they have been charged with double tax, viz house tax and shop-tax. The charge has been made under Government order dated 27th May 1887 No 990, but a double tax on one and the same property seems objectionable, and the Deputy Commissioner is requested in future to levy either shop-tax or house tax as the case may

ote
The Asstt Comr directed that the be issued to the Local Board & Bench there sent to the Petitioner ranch for being included Proceedings Dir extensa Ord.

21-5-94

use copy sent to press & the plea returned Ol. B^ds Pr

HR 9/6/94

be – but not both – If only a portion of the house is used as shop, that portion alone is liable to shop tax, the other portion being liable to house tax

2. Petitioners say that they do not make ~~or~~ and sell jewels but only make jewels for hire and that therefore they are not liable to shop tax at all. This is a question of fact which the Deputy Commissioner should upon proper enquiry dispose of according to the principle laid down in para 1 Govt. Proceedings dated 11th June 1892.

3 Petitioners are not entitled to any refund of the taxes already paid under the rules.

"By order"

18/5/94

Redraft

18-5-94

for Chief Secretary

RL 3438

S.P.R.

Copy forwarded to the ~~Deputy~~ Dy President & municipal President Commr. Bangalore District. 20280 / L7-410-92 dt 28/5/94

with reference this letter No-342 dated 16th April 1894

18-5-

for Ch: Secy

No. 20281
17-10-92

MYSORE DEWAN'S OFFICE,
PETITION DEPARTMENT,
26 May 1894

RL3479

Endorsement granted to Ramanna and other Goldsmiths of Bangalore (by M. B. Ramanna advocate

Reply to their Petition Registered No. 2358 dated 8th Feb 1894. complaining that they have been charged with double tax viz house tax & shop tax

Petitioner ~~is informed that~~ are referred to the Deputy Commissioner to whom orders have been issu

2 The enc: are returned

18/5/94

Red 5-7-94

Sd

"By Order"

18-5-94

Chief Secretary.

Redmpto

M. G. C. P., Bangalore—6-3-94.—2000.

Red 23/5

(General Serial No. 30.)

1894 / 1895-2

From

The Deputy Commissioner
Hassan District.

To

4287

The Chief Secretary to the Dewan
of Mysore.

Dated 23rd June 1894.

Despatched 25th

Received

No. Enclosures No. one.

General No. 981

No. Secy

Stating that in Hassan town Tinkers and others selling in very small quantities of sundry cheap articles, such as "Chakkles" in their shops, have now been taxed at an uniform rate of Rs 6/- each per annum, and that great diversity in practice existed hitherto; and submitting that the above rate of Rs 6/- appears to be rather heavy Considering the nature and extent of transactions carried on in these shops. Also informing that the unauthorized taxation — in addition to House tax — for selling small quantities of grain, salt or other article in Sante has been remitted

Ord. 32-91
Sl. 17

Requisition sent to Govt Records
for Govt Prop. No 1040-8 dy 14/5/84
235/
& No 7278-85 dy 21/12/89
Submitted dy 13/8/94

The Spirit of the Govt. order about blacksmiths, applies also to tinkers.

As regards persons selling vegetables ~~in the~~ ~~retail~~ quantities no shop tax should be levied if they sell what they grow. vide para 2 of Govt. No. 27 dy 4th Feby 1892. If the quantity sold is not small no shop tax can be levied on such persons or on sellers of Kadabu / Chakli, vide para 2 of Govt. Circular dy 17th Sept. 1890 & the address of Head Talaki Amildar).

14-11-94 N

No 981 Misc'ne
Secy

Deputy Commissioner's Office
Hassan District
Dated, 23rd June 1894

From

P. N. Purnanya Esqre
Deputy Commissioner
Hassan District

To,

The Chief Secretary
to the Government
of Mysore -
Bangalore.

Sir,

I have the honour to submit that in the town of Hassan tinkers and those who hire vessels and others selling in very small quantities of sundry cheap articles, such as blankets in their shops have been taxed Rs 6/- each per annum, which is the lowest rate for the shop tax under "other shops", as per table annexed to Official Memorandum No 265 dated 28th September 1860, vide pages 118 and 119 in Revenue Manual. These require actually very little capital for the trade carried on by them; in most instances not more

than five or ten Rupees - For the mere fact that they have kept shops they have ——— to be taxed Shop rates and strictly adhering to the scale they cannot be taxed at any lower rates than Rs 6/- This rate of Rs 6/- is in my opinion a heavy tax considering the nature and extent of transactions ——— carried on in them

2. As to Kasba, great diversity exists in practice - Some are taxed at Kasba rates which are lower than town rates - In some instances even village rates have been adopted, while in some again arbitrary rates, not authorized for Town, Kasba or Village are adopted - But these practices are unauthorized - In the same way, those taking small quantities of grain, salt or other articles to the Local Sauté were taxed for ... trade in addition to house tax - The unauthorized taxation for selling in Sauté has

ceu pennette de - J'appends la liste
avec details.

Jaccuse the honor to be
Sir
Your most Obt Servt

For Deputy Commissioner
Hapsburg District

Hassan District

Statement showing the particulars of Shop tax imposed on certain trades in the Hassan Town.

Description of Shops	No. of Shops	Authorized Shop Tax	Tax imposed		Remarks
			Present	Proposed	
Tinners of Vessels, "Kalaigars"	2	at Rs 6	Rs 6/-	To be Exempted like black Smiths	Requires very little capital
Vegetable women	4	at Rs 6	at one rupee each for 3 shops and Rs 4/- for one		In small towns very small quantities are sold.
Tart-women or Chakkli sellers	4	at Rs 6	3 shops at Rs 3 each and one at Rs 2/-		
Petty bazar men selling Betel leaf, nut and sometimes cocoa plantains	8	at Rs 6	Rs 6/-	Rs 2/-	Very small quantities are sold.
Sauté Vyapara:—					
Petty articles	27	=	at Rs 4/-	—	These men have no shops for their trade and pay house tax. Additional levy for Sauté Vyapara is unauthorized.
	8	=	at Rs 2/-		
Piece goods	9	—	at Rs 6/-	—	

23rd June 1894

C. Vinand

for Deputy Commissioner

Rec'd 22-9-91
Sec 187

£1209
7960
£T 410/92 9/11/94

Read:-

Letter dated 23rd June 1894 No 981 from the Dy Comr of the Hassan District, submitting list of certain items of Sthalathuva now charged in the town of Hassan and requesting instructions in regard to their continuance

Order thereon

The spirit of the Govt order No 18896-7 / £T 410-92 dated 13th May 1893 about Blacksmiths applies also to Tinkers

2 As regards women selling vegetables, no shop tax should be levied, if they sell what they grow (Vide Para 2 of Govt Proceedings dated 21st December 1889 No T2 7885/168)

As the quantity sold is reported to be small, no shop tax can be levied on such persons

nor on sellers of Kadaba,
Chakali &c (Vide Para 6 of
the late Ashtagram Supts'
order dtd 1730 26th November 1860
to the address of the Talkad
Amildar)

(See old Mohatarfa file)

16-11-61

For Chief Secy

To The Officer Hassan

transferred to the
B Branch
1/8/9 2:2 32-91
S- 19

1-7
NCR Submitted at [illegible] 12/9/94

- Forward the petition
to the Division for
disposal, with
reference to the
Secretary's No. 57 15 May 1984
H 2358

14 Dec 84

the records that a new tax (Mongrisa)
has been levied on thatch which is
quite against customs & the Proceedings
of the last Dasara Assembly.

Pray that the new tax may
be abolished.

27/9.

L625

Official Memorandum.

WW 32-91-20

The petition dated 28th August 94 R No. 629 ~~received~~ presented by Subbanna & other goldsmiths of Honnalli in the Shimoga district, complaining against the new imposition of Mohatarfa tax on them is forwarded to the Dy Comr of the Shimoga District for disposal with reference to the Govt Pro dated 15th May 1894, No 2358.

By Order

15-9-94

For Chf Secy.

RJ

∧ at the Dewan's office

RL601

5017 ∧ 18/9/94

LJ 24/10/92

In: Petn with its four enclosures

To, The Dy: Commissioner Shimoga

15-9-94

(General Serial No. 30.) 4552

1894.

From The Deputy Commr Shimoga

To The Chief Secretary to the Govt of Mysore.

Dated 21st

Despatched } September

Received

Enclosures No.

General No. 265

No. 215

With reference to official memorandum No. 5017 dated 14th Sept. 1894 requesting to be furnished with a copy of Govt Pro: No. 2358 dated 13th May last referred to therein

1894

From

The Deputy Commissioner
Shimoga District.

To The Chief Secretary
Govt of Mr

Dated 21st
Decbr. } September

No. 265
215

His official memorandum
No 5017
Z:7 410-92 of the 14th Instant
forwarding a Petition of
Lubbanna complaining
against the new imposition
of Moholatuppa Tax.

Has the honor to request
the favor of being furnished
with a copy of Govt Pro: No 2358
dated 15th May last, referred to
therein, as the same has not
been received in this Office.

Abdul Rahiman K. B.

Rf 771

5957 14/10/94

L-F 410-92

Inward 8C

2nd 32-9

Sa 27

To The Dy Comr

Shimoga Dt

His docket dated 21st

September 1894. c No. 265

215

requesting to be furnished

order on

with a copy of appeal

case

No. 2358 dated 15th May 94

Has the honor to forward

a copy as requested

in the above.

By Order

N 29-9 94

Asst to Secy

L 1213

Gen. Serial No. 32.]

1894

No. 6044

Name of Petitioner. Siddappa & Gundappa
Bangalore

Village.

Taluk. Bangalore

District.

Date of Arzi. 22-10-94

Date of Receipt. 23-10-94

Date of Disposal.

No. of Enclosures. One Rupee C. F. Stamp

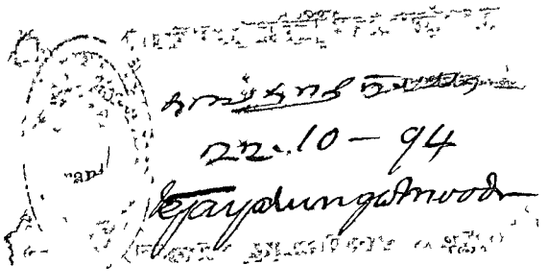
ADDITIONAL.

Requisite furnished as
of order No. 4605-12 dt 11-6
565

25/10

Sir

The order of which
is applied for as further fees
copy be made and
then be transferred
and issued from



1044 SR
1/10/94

In the Court of the Councillors to
H. H. The Maharaja of Mysore
at Bangalore.

Rev: appeal No 4605-12 & 565 of 11/6/94

We, Siddappah and Gungadarappah
Govd. Smiths, Bangalore beg that a Copy
of order passed in the above case may
be granted to them; as they require it
for some reference. Stamp for one rupee
herewith produced for authenticated Copy.

ವಿಶ್ವಾಸಿಗಳು

Bangalore
22nd Octr/94

ಸಂಸ್ಥಾಧರಪ್ಪಗಳು

ಆದರ್ಜಿಸಿಕೊಳ್ಳಿರಿ ಎಂದು ವಿನಂತಿಸುವ ಸಿದ್ದಪ್ಪ ಗುಂಗಾದರಪ್ಪ

ವಿಶ್ವಾಸಿಗಳು

ಸಂಸ್ಥಾಧರಪ್ಪಗಳು

Words 954.

Copying fee a-15-
Paper charge a-1-0
Comparing fee a-3-4
1-3-4

Rec'd
Rec'd Comparing fee Rs

No. 10355

L 410-92

RL 2524

MYSORE DEWAN'S OFFICE,

~~PETITION~~ DEPARTMENT,

The 10/3/ 1896

Endorsement granted to Agrasale Subbanna & other goldsmiths of Honnalin

in reply to their Petition Registered No. L 2538 dated 20-

praying for the removal of professional tax imposed upon them.

Petitioners are informed that their petition has been forwarded to the D C Shimoga for early disposal in continuation of previous petition.

Mund 32-91-92

'By Order'

~~Chief~~ Secretary.

MJ 6/3

M.G.C.P.B—19-2-95—1,000

Gen. Records

Please return Govt. order no 990 dated 27th May 1887. The only relating to Appeal no 2358 of 1893-94 to herewith put-up (L. Bds. file no 410 of 1892)

HBL 26/5

RR

Put up above papers with Gen 31 file

RJB. 26/5/96

The above no together with papers were submitted to the Chief Secy on 17 9 88 with no 380 dated 7.9.88 General no 4436 from the Dy Commr Bangalore submitting report on the petition from — Salvajee Rao of Dodballapur, but subsequently the same was submitted to Dewan Baladuar direct by the Chief Secy on 2.10.88 as per entry in the Register of letters sub to the Dewan Baladuar for orders

RJB. 26/5/96

RJB. 26/5/96

Please enquire in L. Bds Sect what order of 1887 must have been before the Councillors when the order 27 May 1894 was passed. Please see Supplemy Cl Govt Resolve letter no 3428/17 4 94 & the appd memo note thereon

RR 26/5

Govt order no 990 of 27-5-87 and the connected papers are herewith submitted

HBL 27/5/96

Forward copy of the above order as requested, with copies of Letters Nos 252 & 958 of 12-8-84 & 14-10-92 respectively referred to therein

RR 27/5

No 951 Draft sent 28/5/96.

Gen. 31

8755

Regd No 744

1896 MAY 06

DEWAN - OFFICE

From Deputy Commissioner Tumkur District.

To Secretary to Govt of My Gel and Rev. Department

Dated 21st May 1896.

Despatched 22nd do

Received

General No. 909
No.

Enclosure No.

Requests to be furnished with a copy of the Govt Order no 990 of 27th May 1887 referred to in Govt decision in Appeal no 2358 of 1893-94.

PA to HBL

23/5/96

No. 909

Deputy Commissioner's office

Tumkúr District

Tumkúr 21st May 1896.

To

The Secretary to the Government
of Mysore General and
Revenue Departments.

Sir,

I have the honor to request that you will be so kind as to furnish me with a Copy of the Government order No. 990 dated 27th May 1887 referred to in Government decision in appeal No 2358 of 1893-94 published in the Vol. of the Proceedings of Government for the month of May 1894.

I have the honor to be
Sir
Your most obedient Servant

M Narain Rao

offg Deputy Commissioner

GK

Draft

Gen. 31.] 1896

From The Secretary to Govt
General and Rev Depts

To The Deputy Commissioner
Tumkur Dt

Dated 29 May 1896
Despatched 29
Received

General No. Pet-y
~~Rev.~~ No. ~~4[illegible]92~~ 2038

Enclosure No. 3 copies
of his letter No 909 dated
21st May 1896

Has the honor to
forward herewith copy
of Govt order No 990 dated
27th May 1887, referred to 71
in the above, together with
copies of letters Nos 252 and
958 dated 12th Aug 1884 and 14th Oct 1882
respectively, from the President
City Municipal Commission
Bangalore, referred to therein

"By order"

[illegible]
for Secretary

Draft
28/5/96

1613

1613, R

25-11-96

25/11/96

Lorem ipsum dolor sit amet, consectetur adipiscing elit

Sed do eiusmod tempor incididunt ut labore et dolore magna aliqua. Ut enim ad minim veniam, quis nostrud exercitation ullamco laboris nisi ut aliquip ex ea commodo consequat. Duis aute irure dolor in reprehenderit in voluptate velit esse cillum dolore eu fugiat nulla pariatur. Excepteur sint occaecat cupidatat non proident, sunt in culpa qui officia deserunt mollit anim id est laborum.

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Ut enim ad minima veniam, quis nostrum exercitationem ullam corporis suscipit laboriosam, nisi ut aliquid ex ea commodi consequatur? Quis autem vel eum iure reprehenderit qui in ea voluptate velit esse quam nihil molestiae consequatur, vel illum qui dolorem eum fugiat quo voluptas nulla pariatur? At vero eos et accusamus et iusto odio dignissimos ducimus qui blanditiis praesentium voluptatum deleniti atque corrupti quos dolores et quas molestias excepturi sint occaecati cupiditate non provident, similique sunt in culpa qui officia deserunt mollitia animi, id est laborum et dolorum fuga.

Alpha	1 – 10
Beta	11 – 20
Gamma	21 – 30
Delta	31 – 40
Epsilon	41 – 50
Zeta	51 – 60
Eta	61 – 70
Theta	71 – 80
Iota	81 – 90
Kappa	91 – 100

Read

Petitions registered. to 1613 dated 18th December 1896 from the Goldfields Municipalities complaining against the levying of professional tax in addition to house tax

Order thereon

The above petitions are hereby ordered to be struck out of the list of petitions registered in the Registry and the Registrar is required to explain why no action was taken on the said petitions.

(2) That the Deputy Commissioner to whom reference is made be directed to report whether the petitioners are entitled to exemption under the provisions quoted below & if so why they have been taxed.

(1) 8070 D/18/1/97
410-92
Mine Petn to DC

(1) 9532 D/19 12 93
410-92

(2) 5017 D/18 9 94
410-92

(3) 10354 D/10 9 96
410 92

R 1328

CV 23-91
M 28

15/11/97

for Secretary

15/11/97

The D & Shuswap Band & the
Location

1896-97 6450

From The Deputy Commissioner
Shimoga District

To The Secretary to the
Government of Mysore
General & Revenue
Departments, Bangalore

Dated 26 January 97
Despatched
Received

General No. 783 & 29-1-97.
No. 65

Enclosure No. One.

With reference to
Govt order no 8070
L.R. 410-92 of
the 18th January 1897, reports
the facts regarding the
petition of the goldsmiths
of Honnali.

R.B.B
29-1-97

Submitted for orders,
with a draft Endst
29/1/97

29
29-1-97

No 783/65 Enc: one

Shimoga District
Deputy Commissioner's Office
Dated 26th January 97 camp
Sorabkere.

To

The Secretary to the
Government of Mysore
General & Revenue Departments
Bangalore

Sir,

With reference to Government order No 8070/L.7.410-92 of the 18th January 1897 forwarding for report the petition of the goldsmiths of Honnali I beg to state as follows:—

2. The petitioners complain that in addition to the Municipal house tax, profession tax has recently been unauthorizedly imposed on them since 1892-93. But this is not true. As per

general

general orders of Government the old house tax was revised as elsewhere and raised according to the rise in the value of houses. This addition the petitioners think (or pretend to think) is an additional tax on their profession. Their error was pointed to them by the late Deputy Commissioner Mr. Abdoolrahiman Saheb M. B, but nevertheless they continue to complain that a new tax has been imposed on their calling.

3. The petition under report is enclosed.

I have the honor &c
Sir
Your most obedient Servant

Deputy Commissioner.

No 8921
L7 410-92

Mysore Secretariat
L & Department
6th February 1897

RJ 15-12
(w) 32-21
D.30

Endorsement granted to Subbanna & other Goldsmiths of Honnali Municipality, in reply to their petition registered No 1613 R. dated 25 R. November 96 praying for the removal of the professional tax said to have been imposed on them in addition to house tax

As it appears
~~The Deputy Commissioner of Shimoga to whom the~~ has been complained ~~petition was referred~~ that no such tax as ~~was~~ alleged by the Petitioners has been newly imposed on them, and that what has been done is simply the revision of the house tax ~~has been effected~~ as was done elsewhere on the ~~has been done elsewhere~~ reference to the present value of houses in; the petitioners are informed that the Govt decline to interfere in the matter.

C
4-2-97
By order

RJ 15-13

Memo No 8930 — 3/2/97
L7-410-92 — 3/2/97

~~Sd~~ Secretary.
V Dy 2/2/97

Copy to Dy: Comrs., Shimoga Distt for information with reference to his etc No 783/65 of 26/1/97

"By Order."

C

Secretary